

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPS**

**YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$150,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000 FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.**

**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1</b> <b>Name</b> <b>And FEIN</b>	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the principal NH business organization's name and federal employer identification number in the spaces provided.		
<b>BET-80-WE</b> <b>Apportionment</b>	Business Enterprise Tax Base Apportionment: Form BET-80-WE, BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET-WE. <b>NOTE:</b> BET Nexus differs from BPT Nexus		
<b>STEP 2</b> <b>Compute the Enterprise Value Tax Base</b>	Line 1	Enter the total amount from Line 17(D) of the BET-80-WE.	
	Line 2	Enter the total amount from Line 24(D) of the BET-80-WE.	
	Line 3	Enter the total amount from Line 29(D) of the BET-80-WE.	
	Line 4	Enter the sum of lines 1, 2 and 3.	
<b>STEP 3</b> <b>Figure Your Tax</b>	Line 5	Multiply Line 4 by .0075.	
	Line 6	Enter the amount of any CDFA (Investment Tax Credit) claimed pursuant to RSA 162-L:10 The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax years ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s) the combined total shall not exceed \$200,000 for tax years ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999.	
	Line 7	Enter the total amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. <b>Enter the amount from Line 7 on Line 1(a) of the BT-Summary Form.</b> <b>NOTE:</b> The allowable amount of CDFA (Investment Tax Credit) must be determined and applied on a separate entity basis for each nexus business enterprise.	

For the CALENDAR year **2002** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
 Mo Day Year Mo Day Year

<b>STEP 1</b> <b>Please Print or Type</b>	Name of Principal NH Business Organization		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
If your business activities are conducted both within and without New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. Form BET-80-WE may be obtained by calling (603) 271-2192, or from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a>				
<b>STEP 2</b> <b>Compute the Taxable Enterprise Value Tax Base</b>	1 Dividends Paid	1		
	2 Compensation and Wages Paid or Accrued	2		
	3 Interest Paid or Accrued	3		
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)			4
<b>STEP 3</b> <b>Figure Your Tax</b>	5 N.H. Business Enterprise Tax (Line 4 x .0075)			5
	6 RSA 162-L:10 CDFA-Investment Tax Credit. (See instructions).			6
	7 Business Enterprise Tax Net of Statutory Credit (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.) <b>ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY FORM.</b>			7
<b>IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.</b>				